

## **Capital Improvements Program Revenue Sources**

The Capital Improvements Program (CIP) uses a variety of revenue sources to fund projects. This section outlines some of the more common revenue sources used in the CIP. The CIP revenue source codes used in the project pages are listed at the end of this section.

### **Capital Outlay**

Capital Outlay Funds are used exclusively for the acquisition, construction and completion of permanent public improvements or real property; replacement or reconstruction of public facilities; and other improvements of a permanent character. Repair or maintenance expenditures cannot be made from the Capital Outlay Funds. Revenue for the Capital Outlay Funds is derived primarily from Sales Tax and the sale of City-owned property but may also come from other sources per Section 77 of the San Diego City Charter.

### **City General Fund**

Some allocations to the CIP budget are budgeted within the operating budget of General Fund departments.

### **Community Development Block Grants (CDBG)**

Community Development Block Grant (CDBG) funding is programmed in accordance with Council Policy 700-2 (amended February 11, 2008). CIP priorities are developed irrespective of CDBG funding to be received by the City. CDBG funding is to be used to supplement the City's CIP program and not as a substitute for other City funding. In addition, certain projects have allocations of Housing and Urban Development Section 108 loan funding. These loans are received during the fiscal year, and they are paid back in anticipation of future Community Development Block Grant receipts.

### **Development Impact Fees (DIF)**

Within urbanized communities that are near buildout, Development Impact Fees (DIF) are collected to mitigate the impact of new development through provision of a portion of the financing needed for identified public facilities and to maintain existing levels of service for that community. Development Impact Fees levied in Planned Urbanizing Areas are known as Planned Urbanizing Development Impact Fees (PDIF).

### **Enterprise Funds**

Enterprise funds account for specific services that are funded directly by fees and charges to users. These include the services provided by the Water, Metropolitan Wastewater, Development Services, Environmental Services, and Airports Departments and Golf Course operations. These funds are intended to be fully self-supporting and are not typically subsidized by any general revenue or taxes. Within each Enterprise fund, budgets are developed which are sufficient to fund current year operations and maintenance expenses, as well as provide for current and future years' upgrade, replacement and expansion-related capital construction requirements.

Enterprise fund budgets typically provide for the accumulation of revenues over several years to fund major capital projects or stabilize fees and charges. Current and anticipated user charges and other revenue streams are analyzed to determine whether they are sufficient to meet proposed funding requirements; if not, adjustments are required. Adjustments may take

## **Capital Improvements Program**

### **Revenue Sources**

the form of rate increases, changes in anticipated use of debt, operating budget reductions, and/or capital budget reductions or rescheduling.

#### **Facilities Benefit Assessment**

A Facilities Benefit Assessment (FBA) provides 100 percent of funds for public facilities projects that service a designated area of benefit and are identified in the Public Facilities Financing Plan (PFFP). The dollar amount of the assessment is based upon the cost of each public facility equitably distributed over a designated area of benefit in the community planning area. Liens are recorded with the County Assessor's Office.

At the time of building permit issuance, property being developed is assessed an amount determined by the type and size of the development for the permit to be issued. Monies collected are placed in a City revenue account, used solely for those major public facilities shown in the financing plan for the area of benefit. The same timing for collection of fees applies to both Facilities Benefit Assessments and to Development Impact Fees.

#### **Gas Tax**

The Gas Tax Fund is the result of a combination of laws that tax the use of gasoline. The current total tax on fuel is .18 cents per gallon. The City's share of Gas Tax revenue is based on a formula using vehicle registration, assessed valuation, and population. The funding generated is used to perform citywide repairs and restoration to existing roadways, reduce congestion, improve safety, and provide for the construction of needed facilities within the public rights-of-way.

#### **Grants and Reimbursements**

Some projects are entirely or partially funded by grants and reimbursements from the federal and State government and other agencies. The receipts of certain grants and reimbursements follow the award of contracts; therefore, City funding is programmed for front-end financing of the total costs. Grant funding includes State and federal grants and grants from proceeds from State bond issuances. Grant funding sources include Congestion Mitigation Air Quality (CMAQ), Highway Bridge Replacement and Repair (HBRR), State and Local Partnership (S/L), Surface Transportation Program (STP), and Proposition 14/State Library Bond Act.

#### **Infrastructure Improvement Funds**

The Infrastructure Improvement Funds (one each for the Mayor and eight Council Districts) were established as part of the Annual Fiscal Year 2002 Budget. Funding is appropriated in various capital improvement projects for major maintenance of streetlights, sidewalks, traffic signals, libraries, parks and recreation facilities, roadways, or other purposes as identified by the Mayor or individual Council District.

#### **Private Contributions and Donations**

Projects may be funded by contributions and/or donations from private sources, such as residents, developers, private organizations, and businesses. Contributions by developers and vendors may be reimbursed by City funds in future years.

## **Capital Improvements Program Revenue Sources**

### **Public/Private Partnerships**

The City encourages the private sector to match City contributions to various capital improvement projects.

### **QUALCOMM Stadium**

QUALCOMM Stadium, built in 1967, has hosted many entertainment and sporting events. The Stadium Operating Fund is based on receipts from these events.

### **Storm Drain**

Storm Drain fees were implemented by the City in 1990 and are included in the water and sewer utility bills. The revenue collected is expended for operation and maintenance of storm drains; construction of capital projects; and the general management of the storm drain system, including monitoring the system for silt, toxic material, and related pollutants.

### **Transient Occupancy Tax**

Transient Occupancy Tax (TOT) is a tax levied on the hotel/motel room rent of visitors staying in San Diego for less than one month. The TOT rate is 10.5 percent. The equivalent of 5.5 of the 10.5 cents of TOT collected is allocated directly to the General Fund for general government-related purposes. An amount equivalent to 5.0 cents of TOT is allocated for various promotional and other purposes, as designated by the Municipal Code, through the Special Promotional Programs budget. Eligible organizations may submit TOT funding requests annually.

### **TransNet**

The initial San Diego Transportation Improvement Program (TransNet), approved in 1987, resulted in a .5 cent increase to the local sales tax. TransNet funds go toward countywide traffic congestion relief and transportation improvements. In November 2004, voters approved a 40-year extension of TransNet which will continue the .5 cent sales tax through 2048. TransNet includes a Maintenance of Effort Provision (MOE) to guarantee that the City spends a certain amount of discretionary funds on the maintenance and improvement of the public right-of-way.

The City utilizes TransNet cash for projects as much as possible in an attempt to minimize the issuance of bonds due to the high costs associated with debt service. In an attempt to further minimize debt service costs, the issuance of TransNet Commercial Paper is utilized when feasible. TransNet Commercial Paper is a borrowing tool used to raise cash needed to cover cash-flow deficits and is generally viewed as a lower-cost alternative to bank loans. TransNet Commercial Paper funding gives the City an opportunity to build projects and make improvements now versus waiting until sufficient cash is accumulated. This also allows the City to build projects at current costs rather than escalated costs in the future. Because TransNet funding is projected to be available in future years, the issuance of TransNet Commercial Paper will not negatively impact other transportation projects.

### **TransNet Infrastructure Funds**

The TransNet Infrastructure Funds (one each for the Mayor and eight Council Districts) were established as a result of the Fiscal Year 2003 budget deliberations. Funding is appropriated in various capital improvement projects for major maintenance of streetlights, sidewalks,

## Capital Improvements Program

### Revenue Sources

traffic signals, roadways, or other TransNet-eligible projects as identified by the Mayor or individual Council District.

### TransNet – Other Funding

Some TransNet funding is restricted to specific uses. Some of the restricted funding is used for projects involving bikeways, the Walkable Communities Demonstration Program, older communities, and livable neighborhoods.

### Unidentified Funding

Some projects may have funding identified for the budget fiscal year or prior years but none identified in the outlying fiscal years. These projects display an “unidentified funding” revenue source in the project pages. Each project with an unidentified amount is summarized in each department’s Unfunded Needs List.

### Revenue Source Codes

The Expenditures by Revenue Source Table on each project page uses a coding system to identify funding and revenue sources. This table provides a brief description of each source and detail tag.

<u>Revenue Source/Tag</u>	<u>Fund</u>	<u>Revenue Source/Tag Title</u>
ANTN P&R	010150	Antenna Lease Revenue - Park and Recreation
ARPRT AS	010511	Airports Speed Capital Improvement Projects Fund
ARPRT BF	010510	Airports - Brown Field
ARPRT MF	010520	Airports - Montgomery Field
ASSESS MC	702341	Mid City MAD Capital Improvement Fund
ASSESS NP	702491	North Park MAD Capital Improvement Fund
ASSESS TA	702591	Talmadge MAD Capital Improvement Fund
BENJ	067014	Benjamin Trust Fund
CAPOTH	302453	Capital Outlay Fund/Other
CAPOUT	030245	Capital Outlay Fund/Sales Tax
CDBG	018205	Community Development Block Grants
CDBG	018502	Community Development Block Grants
CDBG	018535	Community Development Block Grants
CDBG	018536	Community Development Block Grants
CDBG	018537	Community Development Block Grants
CDBG	018538	Community Development Block Grants
CDBG	018539	Community Development Block Grants
CDBG	018540	Community Development Block Grants
CITYGF	630221	Contributions From 100 Fund
CMAQ 15	038687	Congestion Mitigation Air Quality - State Route/Interstate 15 corridor
CMAQ 93	038693	Congestion Mitigation Air Quality - Coastal Rail Trail
CMAQ DH	038740	CMAQ – Del Mar Heights Road Interconnect
CMAQ NR	038741	Navajo Road Interconnect
CMAQ SR	038601	Congestion Mitigation Air Quality - State Route 905 Environmental Study
CMPR	030306	TransNet Commercial Paper

## Capital Improvements Program

### Revenue Sources

<u>Revenue Source/Tag</u>	<u>Fund</u>	<u>Revenue Source/Tag Title</u>
COP	1A	630231 Certificates of Participation 1A - RFD 1996B Surety Policy
CRA		010227 Contribution to Redevelopment Agency
DEV	56	010515 State Route 56 Participation Agreement
DEV	BM	392190 Black Mountain Ranch Developer Agreement
DEV	DF	000014 Subdivider
DEV	EC	000014 El Camino Real Developer/Fairbanks Country Club and Via De La Valle/Flowerhill
DEV	HB	010571 Habitat Acquisition Fund
DEV	MC	392201 Mission City Parkway Bridge over the San Diego River – Developer Contribution
DEV	OM	000014 Otay Mesa Developer - Traffic Signals
DEV	PE	392044 Pv Est-Other P & R Facilities
DEV	RI	000029 Redevelopment Imperial Ave Lights
DEV	TR	010608 Torrey Reserve Gateway Developer
DEV	WF	392161 Wuest - Fire Station
DEVADV	DA	000018 Developer Advance
DIF	02	079521 Clairemont Mesa Development Impact Fees
DIF	03	079513 Centre City Development Impact Fees
DIF	04	079501 Golden Hill Development Impact Fees
DIF	05	079514 La Jolla/La Jolla Shores Development Impact Fees
DIF	07	079503 Linda Vista Development Impact Fees
DIF	08	079504 Mid-City Development Impact Fees
DIF	09	079505 Midway/Pacific Highway Development Impact Fees
DIF	10	079522 Mission Beach Development Impact Fees
DIF	11	079529 Mission Valley Development Impact Fees
DIF	12	079506 Navajo Development Impact Fees
DIF	13	079502 North Park Development Impact Fees
DIF	14	079516 Ocean Beach Development Impact Fees
DIF	15	079523 Old San Diego Development Impact Fees
DIF	16	079517 Otay Mesa/Nestor Development Impact Fees
DIF	17	079507 Pacific Beach Development Impact Fees
DIF	18	079530 Kearny Mesa Development Impact Fees
DIF	19	079508 Peninsula Development Impact Fees
DIF	20	079518 San Ysidro/Tia Juana River Valley Development Impact Fees
DIF	23	079509 Skyline/Paradise Hills Development Impact Fees
DIF	24	079511 Southeastern San Diego Development Impact Fees
DIF	27	079527 Torrey Pines Development Impact Fees
DIF	28	079528 University City South Development Impact Fees
DIF	29	079512 Uptown Development Impact Fees
DIF	DF	079500 Development Impact Fees
DONATN	MS	010597 Mesa Shopping Center - Oak Trees
DONATN	RD	010259 Redevelopment Agency Donation
DONATN	SC	067031 San Carlos Branch Library
DVSRV		041300 Development Services Enterprise Fund

## Capital Improvements Program

### Revenue Sources

<u>Revenue Source/Tag</u>	<u>Fund</u>	<u>Revenue Source/Tag Title</u>
EGF	50	010505 Environmental Growth Fund
EGF	51	105051 Environmental Growth Fund
EGF	52	105052 Environmental Growth Fund
ENTFND		041201 Environmental Services - Refuse Disposal Fund
EQUIP		050030 General Services/Equipment Division Operating Fund
FBA	01	079006 Mira Mesa Facilities Benefit Assessment
FBA	02	079002 Carmel Valley North Facilities Benefit Assessment
FBA	03	079001 University City Facilities Benefit Assessment
FBA	04	079004 Rancho Penasquitos Facilities Benefit Assessment
FBA	05	079003 Sabre Springs Facilities Benefit Assessment
FBA	06	079007 Scripps Miramar Ranch Facilities Benefit Assessment
FBA	08	079008 Carmel Valley South Facilities Benefit Assessment
FBA	09	079010 Del Mar Mesa Facilities Benefit Assessment
FBA	10	079012 Black Mountain Ranch Facilities Benefit Assessment
FBA	11	079011 Pacific Highlands Ranch Facilities Benefit Assessment
FBA	13	079013 Eastern Subarea of Otay Mesa Facilities Benefit Assessment
FBA	14	079014 Western Subarea of Otay Mesa Facilities Benefit Assessment
FBA	16	079016 Rancho Encantada Facilities Benefit Assessment
FBA	17	079015 Torrey Highlands FBA
FBA	DF	000018 Facilities Benefit Assessment - default
FDGRNT	02	038609 Transportation Efficiency Act for the 21st Century Grant-Mission Beach Boardwalk
FDGRNT	5C	038521 I5/SR56 N Connector-FED CBI
FDGRNT	5D	038522 I5/SR56 N Connector-FED Demo
FDGRNT	BR	000005 Federal Grant - Economic Development Admin for Border Infrastructure Study
FDGRNT	CH	019289 California Historic Preservation Fund
FDGRNT	07	018543 Community Dev Block Grant 07
FDGRNT	CL	018551 Federal Grant - EDI - SP Coastal Low Flow Drain
FDGRNT	DF	000005 Federal Grant
FDGRNT	EC	038606 Federal Grant - El Cajon Boulevard Median Enhancement
FDGRNT	FA	038523 Fairmount Ave Realignment Fam - Fed
FDGRNT	ST	038958 Federal Grant - STAG - Coast Low Flow Storm Drain
FDGRNT	TR	038289 Te Res Med City Urban Trails
FDGRNT	US	038059 Federal Grant - Underground Storage Tanks Cleanup
FEMA		030330 Federal Emergency Management Administration
GASTAX	01	030219 Gas Tax
GCEF	BP	041401 Golf Course Enterprise Fund - Balboa Park
GCEF	TP	041402 Golf Course Enterprise Fund - Torrey Pines
GCEF		041403 Golf Course Enterprise Fund
GSFIFD		010503 Facilities Improvement Fund
HBRR	DF	038700 Highway Bridge Replacement and Repair Fund - Default
HBRR	EC	038728 Highway Bridge Replacement and Repair Fund - El Camino Bridge over San Dieguito

## Capital Improvements Program Revenue Sources

<u>Revenue Source/Tag</u>	<u>Fund</u>	<u>Revenue Source/Tag Title</u>
HBRR FA	038701	Highway Bridge Replacement and Repair Fund - First Avenue Bridge
HBRR GS	038703	Highway Bridge Replacement and Repair Fund - Georgia Street Bridge
HBRR HN	038714	HBRR - North Harbor Dr Over Navy Estuary Bridge
HBRR MS	038724	Highway Bridge Replacement and Repair - West Mission Bay Dr Bridge over SD River
HBRR NS	038734	Highway Bridge Replacement and Repair Fund - N Torrey Pines Rd over Penasquitos
HUD108 DI	018518	Housing and Urban Development (HUD) Section 108 Loan - Days Inn Hotel
HUD108 LH	000019	Housing and Urban Development (HUD) Section 108 Loan - Logan Heights Library
HUD108 MC	000019	Housing and Urban Development (HUD) Section 108 Loan - Mid-City Area
HUD108 MC	018521	Housing and Urban Development (HUD) Section 108 Loan - Mid-City Area
HUD108 ML	018506	Martin Luther King, Jr. Community Park - Senior Center
HUD108 OB	000019	Housing and Urban Development (HUD) Section 108 Loan - Ocean Beach Library
IDF	030248	Capital Outlay - Industrial Development Fund
LN-ENF	030304	Livable Neighborhood/Economic Need Fund
LTF 00	390063	Local Transportation Fund - SANDAG Claim (Fiscal Year 2000)
LTF 01	390064	LTF-SANDAG CLAIM (FY01)
LTF 02	390065	Local Transportation Fund - SANDAG Claim (Fiscal Year 2002)
LTF 03	390066	Local Transportation Fund - SANDAG Claim (Fiscal Year 2003)
LTF 05	390068	TDA-BIKE LN SANDAG CLAIM (FY05)
LTF 94	390057	Local Transportation Fund - SANDAG Claim (Fiscal Year 1994)
LTF LT	039005	LTF - Bicycle Lane State Grant
MBR RP	010518	Regional Parks Improvements Fund
MISTR	010580	Mission Trails Regional Park
MTDB	000025	Metropolitan Transit Development Board
NCF	010225	New Convention Facility
OCITY AL	050066	Citywide D.P. A List Project
OCITY CU	392142	CURRY - LIBRARY
OCITY IN	010529	Infrastructure Improvements Fund
OCITY IT	050064	Information Technology Fund
OCITY LB	102216	TOT Interim Funding for Library System
OCITY MC	392130	MCCRINK - REC. BLDG
OCITY MN	392132	MCCRINK - LIBRARY
OCITY MR	392123	MRN - REGIONAL PARK/OPEN SPACE
OCITY RP	102341	Regional Parks Infrastructure Fund

## Capital Improvements Program

### Revenue Sources

<u>Revenue Source/Tag</u>	<u>Fund</u>	<u>Revenue Source/Tag Title</u>
OCITY	SL	392112 Sec 1st Library
OCITY	TH	010249 Transitional Housing for Homeless Special Revenue Fund
OLDCOM		030305 Older Community Fund (40 Years)
OTHER	CC	099030 Centre City Development Corporation - Contributions
OTHER	DF	000006 Other – Funding
OTHER	EC	010231 Energy Conservation Program Fund
OTHER	F5	038030 FIRST FIVE COMM LIBRARY GRANT
OTHER	MF	010502 Mission Bay Improvements Fund
OTHER	MW	038241 Language Academy/Montezuma Elementary School - JU Improvements
OTHER	NP	010272 NP-LANDSCAPE & LIGHTNING PROJ
OTHER	OB	010575 Ocean Beach Pier Concessions
OTHER	PD	070303 Parking Meter Dist Uptown
OTHER	PM	703001 Parking Meter District - Capital Improvements Program
OTHER	RI	070240 First SD River Improvements Project
OTHER	SC	063034 Sunset Cliffs Natural Park
OTHER	SL	010232 Energy Upgrade - California Energy Commission Loan Program
OTHER		500711 Other Funding
P/P		010365 Public/Private Partnership
PABIKE		030301 Proposition A Bike Ways
PDIF	02	039051 Fairbanks Ranch Country Club Planned Urbanizing Area Development Impact Fee
PDIF	04	039056 Rancho Bernardo Planned Urbanizing Area Development Impact Fee
PDIF	06	039062 Otay Mesa - Eastern Area Planned Urbanizing Area Development Impact Fee
PDIF	09	039067 Otay Mesa - Western Area Planned Urbanizing Area Development Impact Fee
PDIF	11	039069 Torrey Highlands (Subarea 4) Planned Urbanizing Area Development Impact Fee
PDIF	12	039063 Sorrento Hills Planned Urbanizing Area Development Impact Fee
PDIF	14	390662 Subarea 2 Planned Urbanizing Area Development Impact Fee
PDIF	DF	000017 Planned Urbanizing Area Development Impact Fee – Default
PET		010596 Penasquitos East Trust Fund
PRIV		063022 Private Contributions
PRIV	DN	063022 Private Donations - Default
PRIV	FP	999995 Library Financing Plan
PRIVR		000003 Private - Reimbursement
PRKBD	02	038223 2002 Bond Resources Per Capita Allocation
PRKBD	CA	038210 Balboa Park Historical Project California Tower
PRKBD	DP	038212 Balboa Park Historical Project Casa Del Prado
PRKBD	MA	038211 Balboa Park Historical Project Museum of Art



## Capital Improvements Program Revenue Sources

<u>Revenue Source/Tag</u>	<u>Fund</u>	<u>Revenue Source/Tag Title</u>
PRKBD	VE	038213 Balboa Park Historical Project Veterans Memorial Garden
PRKDIF	MC	039094 Mid-City Park Development Impact Fee
PRKDIF	PE	039085 Penasquitos East Park Development Impact Fee
PRKDIF	PN	039095 Park Northeast Park Development Impact Fee
PRKFEE	DA	012000 Park Fees - Park and Recreation Building Permit Fee District A
PRKFEE	DS	014000 Park Fees - Park and Recreation Building Permit Fee District C
PRKFEE	DT	000015 PRKFEE - Park Fee Default
PRKFEE	MO	011720 PRKFEE - Montgomery Waller Major District
PRKFEE	PN	011140 Park Fees - Penasquitos North Major District
PRKFEE	SC	011360 PRKFEE - San Carlos Major District
PRKFEE	SM	011230 Park Fees - Scripps Miramar Major District
RECYCL		041210 Recycling Fund
REDEV		098000 Redevelopment Agency
REVBND	01	092110 PFFA - Fire and Lifeguard Facilities 2002 Bond Issuance for Construction
REVBND	GS	000027 Bond Revenue – Gen Svcs
S/L	C8	038818 State/Local Partnership - Cycle 8
SANDAG	03	000026 San Diego Association of Governments Allocation for Bikeways - Fiscal Year 2003
SANDAG	MC	030316 TransNet Major Corridor
SCRIPPS		039302 Scripps/Miramar Traffic
SEDC	CC	010267 SD-RDA CONTRIB TO CIP
SEWER-E		041506 Sewer Expansion
SEWER-E		041508 Sewer Expansion
SEWER-R		010525 Sewer Replacement
SEWER-R		041506 Sewer Replacement
SEWER-R		041508 Sewer Replacement
SMF		010507 Sludge Mitigation Fund
SPRING		039303 Spring Canyon Improvement
ST	DF	000020 State Reimbursement
STAD		010332 Qualcomm Stadium Fund
STATE	01	038101 State Grant - Rancho Bernardo Soccer Fields Lighting
STATE	08	038118 North Chollas Community Park
STATE	15	038040 Interstate 15/40th Street Urban Forestry
STATE	1B	000028 Prop 1B - default
STATE	44	038144 North Chollas Community Park Phase II - Roberti-Z'Berg Harris State Grant Fund
STATE	52	038314 Tecolote Nature Center - Per Capita Fund (Fiscal Year 2002)
STATE	60	038160 Pershing Elementary Joint Use - Per Capita Fund (Fiscal Year 2002)
STATE	70	038170 Capehart Open Space Park - Per Capita Fund (Fiscal Year 2002)

## Capital Improvements Program

### Revenue Sources

<u>Revenue Source/Tag</u>	<u>Fund</u>	<u>Revenue Source/Tag Title</u>
STATE 87	038978	State Routes 209 and 274 Caltrans Cooperative Agreement State Grant
STATE AB	030307	Assembly Bill 2928 Fund/Congestion Mitigation Relief Fund
STATE BD	038260	Mlk Co Pk Rec Ctr Roof 02BDS
STATE BG	038251	KIT CARSON ELEM JT USE FIELD
STATE BP	039006	OTS Bike/Ped Safety Education
STATE CL	038263	Central Avenue Acquisition
STATE CR	038261	Mlk Co Pk Rec Ctr Roof RZH
STATE CY	038341	38 <sup>th</sup> St Cyn Park Dev Fed LWCF
STATE DE	038264	39 <sup>th</sup> Street Park Dev
STATE DL	038062	Park de la Cruz/38th Street Canyon Park
STATE EG	038077	Encanto Community Park - General Development Plan
STATE EP	018871	Teen Seat Belt Education Pro
STATE EW	038331	East Elliott Wildlife Conserv
STATE FR	030380	Fire Station #22 State Grant
STATE H2	038262	Park De La Cruz NP PH2
STATE HG	038250	KIT CARSON ELEM JT USE FIELD
STATE HM	038097	Highway Mitigation (PTB 00)
STATE L1	038242	La Mirada Elem School JT Use
STATE MD	038230	Old Mission Dam Preservation
STATE ME	038330	MSCP-East Elliott (WCB)
STATE MP	038227	Memorial Pool Deck RZH02BDS
STATE N1	038308	Del Mar Mesa/Normal Heights Park Acquisition - 2001 Grant
STATE N2	038309	Del Mar Mesa/Normal Heights Park Acquisition - 2002 Grant
STATE N3	038116	La Mirada Elementary School Joint-Use State Grant
STATE NA	038963	Nobel Drive Extension (Min A)
STATE ND	038962	Nobel Drive Extension (STRIP)
STATE NH	038854	STATE - North Harbor o/Navy Estuary
STATE NI	038307	Del Mar Mesa/Normal Heights Acquisition State Grant
STATE OT	038221	Otay Valley Pk Stag/Trl05
STATE PD	039032	Paradise Hills Revitalization
STATE PE	038257	Vista Terrace Play Area Per Ca
STATE RZ	038240	39 <sup>th</sup> St Pk Land Acquisition RZ
STATE SC	038103	Santa Clara Point Boat Ramp
STATE TP	038234	Teralta Park Dev RZH2002
STATE TR	038288	Te Res MC Urban Trails
STATE WC	038332	East Elliott Wildlife Conservation
STATE WQ	038350	Rose and Tecolote Creek Water Quality Improvements State Grant
STATE ZH	038258	Vista Terrace Play Area - RZH
STP FA	038974	Surface Transportation Program - Fairmount Avenue/Federal Avenue

## Capital Improvements Program Revenue Sources

<u>Revenue Source/Tag</u>	<u>Fund</u>	<u>Revenue Source/Tag Title</u>
STP MB	038605	Surface Transportation Program - Mission Beach Boardwalk
STP MC	038610	Surface Transportation Program - Trans Efficiency Act Mid-City Transit Gateways
STP P2	038981	Surface Transportation Program - State Route 163 and Friars Road
STRMDR	010508	Storm Drain Fund
SUBDIV SD	000014	Developer Subdivider
TN-INF	030309	TransNet Infrastructure Fund
TNBOND	030302	TransNet Bonds
TOTAX BP	102244	Balboa Park - Transient Occupancy Tax Capital Improvements Program
TOTAX UG	038200	University Gardens TOT Lot 02PERCAP
TRANS	030300	TransNet Fund
TRANSP	030303	TransNet/Intermodal Surface Transportation Efficiency Act Funds
UNIDEN	999999	Unidentified Funding
UTILITY	030100	Utility Surcharge
WALK	030308	Walkable Communities Demonstration Program
WATER-E	041500	Water Expansion
WATER-R	041500	Water Replacement

